

Appendix J: Budget Worksheets and Examples

Example Budget Worksheet

| Revenue | Year 1 | Year 2 | Year 3 | Year 4 |
|--------------------------------------|--------|--------|--------|--------|
| | \$ | \$ | \$ | \$ |
| Federal grants | | | | |
| Foundation grants | | | | |
| Corporate contributions | | | | |
| Individual contributions | | | | |
| Fees charged | | | | |
| Interest or investment income | | | | |
| TOTAL | | | | |
| Expenses | | | | |
| Center staffing | | | | |
| Staff 1 | | | | |
| Staff 2 | | | | |
| Staff 3 | | | | |
| Staff 4 | | | | |
| Staff 5 | | | | |
| Staff training | | | | |
| Subtotal | | | | |
| Space | | | | |
| Rent | | | | |
| Heat, ventilation, air conditioning | | | | |
| Partition walls | | | | |
| Installation of closets/secure space | | | | |
| Expansion of power capacity | | | | |
| Installation of electrical outlets | | | | |
| Installation of overhead lights | | | | |
| Other | | | | |
| Subtotal | | | | |
| Security | | | | |
| Locks | | | | |
| Engraving pen to identify equipment | | | | |
| Alarm system | | | | |
| Security cameras | | | | |
| Security guard | | | | |
| Other | | | | |
| Subtotal | | | | |

| Expenses (continued) | Year 1 | Year 2 | Year 3 | Year 4 |
|---|--------|--------|--------|--------|
| | \$ | \$ | \$ | \$ |
| Equipment and hardware | | | | |
| Computers, including monitor, keyboard, and mouse | | | | |
| Printer | | | | |
| Modem | | | | |
| Computer cable and wires | | | | |
| Extension cords | | | | |
| Surge protectors | | | | |
| Network wiring/hubs | | | | |
| Router | | | | |
| Warranties and service contracts | | | | |
| Networking hardware | | | | |
| Telephones | | | | |
| Photocopier | | | | |
| Fax machine | | | | |
| Other | | | | |
| Subtotal | | | | |
| | | | | |
| Standard software programs | | | | |
| Word processing | | | | |
| Spreadsheets | | | | |
| Graphics | | | | |
| Databases | | | | |
| Antivirus program | | | | |
| Network operating | | | | |
| Other | | | | |
| Subtotal | | | | |
| | | | | |
| Furniture | | | | |
| Computer tables | | | | |
| Sign-in table | | | | |
| Work tables, desks | | | | |
| Chairs | | | | |
| Lighting | | | | |
| Bulletin boards | | | | |
| Coat racks | | | | |
| Filing cabinets | | | | |
| Antistatic floor covering | | | | |
| Carpet | | | | |
| Center sign | | | | |
| Other | | | | |
| Subtotal | | | | |

| Expenses (continued) | Year 1 | Year 2 | Year 3 | Year 4 |
|------------------------------------|--------|--------|--------|--------|
| | \$ | \$ | \$ | \$ |
| Program costs and materials | | | | |
| Adult education | | | | |
| Afterschool activities | | | | |
| Job training | | | | |
| Services for seniors | | | | |
| Other | | | | |
| Subtotal | | | | |
| | | | | |
| Program marketing | | | | |
| Printed materials | | | | |
| Advertising | | | | |
| Other | | | | |
| Subtotal | | | | |
| | | | | |
| Office supplies | | | | |
| Paper | | | | |
| Pens, pencils, crayons, markers | | | | |
| Printer toner | | | | |
| First-aid kit | | | | |
| Soap | | | | |
| Paper towels | | | | |
| Other | | | | |
| Subtotal | | | | |
| | | | | |
| Other expenses | | | | |
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| Subtotal | | | | |
| TOTAL | | | | |

Example Income Tracking Worksheet

| Source of Income | Expected Amount | Chances of Securing Award (in percentage) | Amount Secured |
|------------------------------|------------------------|---|-----------------|
| Grants | | | |
| Beaumont Foundation Grant | \$25,000 | 50% | \$18,000 |
| Humana Foundation Grant | \$5,000 | 70% | \$5,000 |
| Washington Mutual Grant | \$5,000 | 50% | \$5,000 |
| John Deere Foundation Grant | \$5,000 | 25% | 0 |
| Securian Foundation Grant | \$5,000 | 50% | \$5,000 |
| The Xerox Foundation Grant | \$10,000 | 70% | \$10,000 |
| Center Fundraisers | | | |
| Spaghetti Dinner | \$3,000 | 80% | \$2,500 |
| Car Wash | \$2,000 | 80% | \$2,000 |
| Center Business | | | |
| Business Stationery Sales | \$10,000 | 90% | \$12,000 |
| TOTAL: | \$70,000 | | \$59,500 |
| | | | |
| In-Kind Contributions | Estimated Value | | |
| Computer Desks | \$1,000 | | |
| Software | \$500 | | |
| Paper | \$250 | | |
| TOTAL: | \$1,750 | | |

Income Tracking Worksheet

| Source of Income | Expected Amount | Chances of Securing Award (in percentage) | Amount Secured |
|------------------------------|------------------------|--|----------------|
| Grants | | | |
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| Center Fundraisers | | | |
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| Center Business | | | |
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| TOTAL: | | | |
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| In-Kind Contributions | Estimated Value | | |
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| TOTAL: | | | |

Salary Worksheet

[illegible]

Fringe Benefits Worksheet

| Fringe Benefit* | Cost to Center |
|--|-----------------------|
| Employer's share of FICA (social security) | |
| Federal Unemployment Tax (FUTA) | |
| State Unemployment Tax | |
| Workers' Compensation Insurance | |
| Life and Long-Term Disability Insurance | |
| Health Insurance | |
| Dental Insurance | |
| Retirement Plans | |
| Other | |
| Other | |
| Other | |

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*Centers should create a detailed personnel manual that clearly explains all rights, benefits, and compensation.

Basic Budget Worksheet

| Income | | Expected Amount |
|---|---|-----------------|
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| TOTAL INCOME | | |
| Expenses | | Expected Amount |
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| TOTAL EXPENSES | | |
| TOTAL INCOME MINUS TOTAL EXPENSES = SURPLUS OR DEFICIT. (Deficit amount should be placed in parentheses.) | \$ _____ - \$ _____ = \$ _____ Income Expenses Surplus/(Deficit) | |

Example Budget-to-Actual Report Worksheet

| Budget Item | Budget | Actual | Variance | Percent Variance |
|-------------------------|------------------|------------------|-------------------|------------------|
| INCOME | | | | |
| Grants | \$75,000 | \$70,000 | (\$5,000) | (7%) |
| Fundraising Events | \$50,000 | \$42,000 | (\$8,000) | (16%) |
| Total Income | \$125,000 | \$112,000 | (\$13,000) | (10%) |
| EXPENSES | | | | |
| Salaries | \$75,000 | \$70,000 | \$5,000 | 7% |
| Benefits | \$8,660 | \$7,880 | \$780 | 9% |
| Printing and Copying | \$1,000 | \$800 | \$200 | 20% |
| Travel | \$500 | 0 | \$500 | 100% |
| Fundraising Event Costs | \$250 | \$400 | (\$150) | (60%) |
| Rent | \$12,000 | \$12,000 | 0 | 0% |
| Utilities | \$3,600 | \$3,200 | \$400 | 11% |
| Telephone | \$1,200 | \$1,350 | (\$150) | (12.5%) |
| Internet | \$600 | \$600 | 0 | 0% |
| Insurance | \$3,000 | \$3,000 | 0 | 0% |
| Office Supplies | \$1,200 | \$2,000 | (\$800) | (67%) |
| Postage | \$2,500 | \$3,200 | (\$700) | (28%) |
| Total Expenses | \$109,510 | \$104,430 | \$5,080 | 4.6% |
| NET INCOME | \$15,490 | \$7,570 | | |

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For each income line item:

Actual amount – budgeted amount = variance

Variance ÷ budgeted amount X 100 = percent variance

For each expense line item:

Budgeted amount – actual amount = variance

Variance ÷ budgeted amount X 100 = percent variance

Budget-to-Actual Report Worksheet

| Budget Item | Budget | Actual | Variance | Percent Variance |
|-----------------------|--------|--------|----------|------------------|
| INCOME | | | | |
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| Total Income | | | | |
| EXPENSES | | | | |
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| Total Expenses | | | | |
| NET INCOME | | | | |

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For each **income** line item:
 Actual amount – budgeted amount = variance
 Variance ÷ budgeted amount X 100 = percent variance

For each **expense** line item:
 Budgeted amount – actual amount = variance
 Variance ÷ budgeted amount X 100 = percent variance